

## **§ 847.411**

## **5 CFR Ch. I (1–1–10 Edition)**

election of FERS coverage under § 846.201 of this chapter, is not a qualifying move for an election of retirement coverage under § 847.431 (pertaining to elections of NAFI service credit for FERS service) and § 847.441 (pertaining to elections of NAFI retirement coverage).

(d) A qualifying move under paragraphs (a) and (b) of this section is considered to occur on the date the individual entered into the new position, not at the time of separation from the prior position.

[61 FR 41721, Aug. 9, 1996, as amended at 68 FR 2180, Jan. 16, 2003]

### **ELECTIONS OF CSRS OR FERS COVERAGE BASED ON A MOVE FROM CSRS OR FERS TO NAFI**

#### **§ 847.411 Election requirements.**

(a) An employee who completed a qualifying move under § 847.402(a) may elect to be covered by CSRS, if the qualifying move was from a CSRS-covered position, or FERS, if the qualifying move was from a FERS-covered position, for all Federal service following the qualifying move. Employees who elect to be covered by CSRS will be prospectively covered by the CSRS Offset provisions set out in subpart J of part 831 of this chapter.

(b) A survivor eligible for benefits under the NAFI retirement system which covered an employee at the time of death may make an election under this section if the employee was otherwise eligible to make an election, but died before expiration of the time limit under § 847.304.

#### **§ 847.412 Elections of FERS instead of CSRS.**

(a) An employee who elects CSRS coverage under § 847.411(a) may, during the 6-month period beginning on the date the election under § 847.411(a) is filed with the employing agency, elect to become subject to FERS.

(b) An election of FERS under this section is subject to the provisions of part 846 of this subchapter and takes effect on the first day of the first pay period after the employing agency receives the election.

#### **§ 847.413 Effective date of an election.**

(a) An election under § 847.411 is effective on the first day of NAFI employment subject to retirement coverage following CSRS- or FERS-covered employment.

(b) Deductions and contributions for CSRS or FERS coverage under § 831.111 or § 841.501 of this chapter begin effective on the first day of the next pay period after the agency receives the employee's election under § 847.411(a).

(c) An election under § 847.411 is irrevocable when received by the employing agency.

(d) NAFI service performed on and after the effective date of an election under § 847.411 becomes fully creditable for retirement eligibility and computation of the annuity benefit, including computation of average pay.

#### **§ 847.414 Crediting future NAFI service.**

An employee who elects CSRS or FERS coverage under § 847.411 will be covered by CSRS or FERS during all periods of future service not excluded from coverage by CSRS or FERS, including any periods of service with a NAFI and service as a reemployed annuitant.

#### **§ 847.415 OASDI coverage.**

An employee who elects CSRS coverage under § 847.411 is prospectively subject to both the Old Age, Survivors, and Disability Insurance (OASDI) tax and CSRS as described in subpart J of part 831 of this chapter, known as CSRS Offset, effective from the first day of the next pay period after the employing agency receives the employee's election under § 847.411(a).

#### **§ 847.416 Credit for refunded FERS service.**

(a) An employee or survivor who elects FERS coverage under § 847.411 will receive credit in the FERS annuity for the service represented by any refund of the unexpended balance under § 843.202 of this chapter.

(b) The amount of the refund, increased by interest as computed under § 842.305(e) of this chapter, will be added to the deficiency computed under § 847.604 and collected in accordance